



May 8, 2012

Wage and Investment

VITA Grant and TCE Grant Application Process Overview

- Grant Objectives
- Differences Between Grants
- Grant cycle time line
- Eligibility Requirements
- Highlights of Application Processes
- Other Application Considerations

- Enable VITA program to extend services to underserved populations in hardest to reach areas, both urban and non-urban;
- Increase the capacity to file returns electronically;
- Heighten quality control;
- Enhance training of volunteers; and
- Improve the accuracy rate of returns prepared at VITA sites.

- Provide tax counseling and return preparation to persons 60 years of age or older; and
- Provide training and technical assistance to volunteers who provide free Federal income tax assistance within elderly communities across the nation.

VITA

- **Dollar-for-dollar matching required** - cash, third party in-kind contributions, such as equipment, supplies, volunteer time, space, etc.
- **Direct and indirect costs allowed**
- **Salaries allowed for clerical, program or site coordinators, technical support and/or tax law instructor**
- **No limit on administrative costs**
- **Budget includes SF 424A and budget detail explanation**

TCE

- Limited to Non-Profits only (no government entities)
- 65% of all e-filed returns completed for taxpayers age 60 or over
- Only direct costs allowed
- Salaries limited to administrative and technical personnel only
- Administrative costs limited to 30%
- No matching requirement
- Budget is shown on Form 8653

VITA and TCE:

- Application period – May 1 – May 31
- Review and ranking – June 1 – September 30
- Notification of selection – October 1

VITA

- Program period – July 1 – June 30

TCE

- Program period - October 1 – September 30

- Application Instructions Available Electronically Only
 - VITA - Publication 4671
 - TCE – Publication 1101
- Plan to Limit Future Changes to Critical Areas and New Mandates
- Moving Information Specific to Grant Recipients to Publication 4883, *Grant Programs Resource Guide*

VITA and TCE:

- Qualify as a non-profit organization
- Demonstrate tax compliance with federal tax obligations
- Not be debarred or suspended
- Have an A-133 unqualified opinion or qualified opinion without significant deficiency when required by OMB Circular A-133
- File all required reports timely if a previous VITA grant or TCE recipient

VITA:

- Government entities eligible
- Provide matching funds



Non-Profit Requirements

VITA and TCE

- A private or public non-profit organization that qualifies for tax exemption under **section 501** of the Internal Revenue Code of 1986 **including** but not limited to educational institutions or faith based and community organizations,
- All must already have IRS determination letter confirming non-profit eligibility
- If applying as a church, must have the determination letter
 - If applying under a group ruling, must include the **current official subordinate listing approved by the central organization**

VITA

- A state or local government agency **including** federally recognized Native American Tribal governments

Submit documentation on the “attachments” file on Grants.gov

- **Secure a Dun and Bradstreet Number (DUNS)**
 - DUNS number required for applicant and all sub-recipient entities
 - Entity is defined as a state, local or tribal government; nonprofit organization including educational institutions; or for-profit organization
- **Complete Central Contractor Registration at www.ccr.gov**
 - Maintain active registration throughout application and grant period
 - Required for Grants.gov use
- **Check both systems to ensure accounts are active and accurate**
- **Register with Grants.gov in order to receive updates and submit application electronically**

- Determine if application is subject to review by State under Executive Order 12372
- Determine tax compliance status
 - Phone numbers provided on inside front cover of application instructions to verify status prior to applying
 - IRS can only discuss with individual authorized to discuss tax matters in organization
 - Applicants did not always know they had not filed a return and/or had a balance due
 - IRS Compliance check near time of award

- Accept Application Submitted through Grants.gov ONLY
- Review Grants.gov Requirements for Submission
- Register early on Grants.gov
- Submit Application Before Due Date

- Locate “Apply for Grants” on Grants.gov
- Follow the instructions to download the application
- Use the CFDA Number for easy searching
 - 21.009 for VITA Grant
 - 21.003 for TCE Grant

Expanded publications to include instructions for:

- Current grant recipients interested in a multi-year award
 - No significant concerns were raised in prior year
 - Successfully met program plan and minimum returns expected as agreed upon in the most recent program period
 - Demonstrated ability to grow and sustain program
- Current grant recipients awarded a multi-year award during the preceding year

- Review Publication 4671 or 1101
- Comment on all items requested - *Did not always address each category of the program plan*
- Be as specific as possible - *Did not provide a thorough response*
- Number and account for each page before submission - *Some pages were left out of the application*

VITA and TCE

- Standard Form 424
- Standard Form LLL
- Attachments

VITA

- Standard Form 424A

- Application for Federal Financial Assistance
- Some fields are automatically filled from Grants.gov
 - Announcement
 - Applicant registration
- Required fields are shaded “yellow”
- For fields that require additional space, form allows attachments

- By checking “I Agree” in Block 21 on the SF 424, the Applicant certifies to the assurance and certifications shown in:
 - Publication 4671: Appendix A, VITA Grant Application Components, Exhibit 3, List of Assurances and Certifications
 - Publication 1101: Appendix A, Federal Grant Certifications, Exhibit 2, List of Assurances and Certifications
- Certification Regarding Corporate Felony Convictions Added

- Disclosure of Lobbying Activities
- Complete if applicable to your organization
- If required to complete, fields shaded “yellow” must be filled in
- See “Assurances and Certifications” section in either Publication 4671 or 1101 for additional information

- Check the Publication 4671 or 1101 for additional attachments to submit with the application
 - Publication 4671 – See Submitting Your Application
 - Publication 1101 – See Completion and Submission of Your TCE Grant Application
- Label as directed

VITA Only

- Budget Information – Non-Construction Programs
- Follow the instructions in the “Completing the Standard Form 424A, Budget Information – Non-Construction Programs” section of Publication 4671
- Required fields are shaded “yellow”

- Keep the reader in mind
- Follow the instructions and application guidance carefully
- Label all sections and number all attachments
- Utilize program coordinator for thorough understanding of processes
- Use templates when provided
- Be brief, concise, and clear
- Be organized and logical
- Combine data
- Carefully proofread the application
- Adhere to limits and formats requested

- Use the requested formats or forms
 - Budget Detail in VITA Grant Workbook
 - Form 8653 for TCE
- Review proposed expenditures for whether they are allowable

VITA only

- Ensure matching funds proposed equal or exceed funds requested

- Log onto Grants.gov
- Follow the instructions for submitting an application
- Ensure attachments are included
- Ensure approvers are available to approve and submit final application before due date

- Initial contacts limited to contact person and authorized representative shown on SF 424
- Confirmation email from Grants.gov sent acknowledging receipt does not indicate completeness or eligibility
- Requests for additional information sent with response date; don't ignore, respond
- Applicants notified that application is incomplete

- **Technical Evaluation**
 - Points awarded for program plan categories
 - Minimum score of 70% to be considered
- **Grant Program Office Evaluation**
 - Geographic need for target audience evaluation
 - Financial plan review
 - Prior year reporting and performance, if applicable
- **Executive approval of recommendations for selection**

- Return Growth Expected
- Service Delivery
 - Traditional
 - Virtual
 - Facilitated Self-Assistance
- Concurrent Application Processing

- Successful applicants demonstrate incremental increases in the number of federal tax returns each year
- All grant agreements now include the minimum expected returns
- Plan for growth – minimal 3% growth expected over prior year production

- Consider how tax return preparation is delivered
 - Traditional – service is provided one-on-one to those that visit the site
 - Virtual – service is similar to traditional but uses technology to connect the volunteer and taxpayer
 - Facilitated Self Assistance – taxpayer prepares their own returns with assistance from trained volunteer as needed
- Consider who you want to reach with the different service delivery methods
- Consider who will support different delivery methods

Site Benefits

- Prepare and e-file more tax returns
- Allows sites to more fully leverage its volunteers
- Target taxpayers who need one-on-one help
- Reduce lines at peak times
- Increase options for taxpayers
- Receive credit for returns filed

Taxpayer Benefits

- Access to online tax software
- Assistance from volunteers as needed
- Increased knowledge of how tax laws impact individual returns
- Reduced wait time for tax preparation
- Expanded free tax help options
- Builds confidence to file without assistance

- Technical and Grant Program Office evaluations performed concurrently
- Missing information necessary for technical evaluation may not be identified prior to technical review
- Items determined to be missing and subsequently provided will not be considered during technical evaluation and could result in lower technical scores

- Direct questions about the VITA and TCE Grant programs to one of our email addresses
 - VITA E-mail is: Grant.Program.Office@irs.gov
 - TCE E-mail is: TCE.Grant.Office@irs.gov
- Research IRS.gov 24/7 for answers – key word search: Community Network